

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 1997 - SB 2104

March 27, 2009

SUMMARY OF BILL: Requires employers to report subcontractors and independent contractors as new employees to the Department of Human Services for the purpose of establishing and enforcing child support. Authorizes employers to report using a 1099 form or equivalent, as well as a W-4 form.

ESTIMATED FISCAL IMPACT:

Increase State Expenditures – Not Significant

Assumption:

- The Department of Human Services will not incur a significant increase in expenditures to receive reports on subcontractors and independent contractors or to receive information in a form 1099 format. Any cost can be accommodated within existing resources without an increased appropriation or reduced reversion.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, reading "James W. White".

James W. White, Executive Director

/kml